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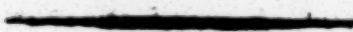
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TO THE HONOURABLE
THE KNIGHTS, CITIZENS, AND
BURGESSES, IN PARLIAMENT
ASSEMBLED.



The EIGHTH REPORT of
the Commissioners appointed to
examine, take, and state the
PUBLIC ACCOUNTS of the
Kingdom.

I N all the Acts by which we have been con-
stituted, one of the express Purposes of our
Appointment, and, in the last Act, the only
one particularly mentioned, is "to examine,
"and state, in what Manner, and at what
"Times, the Receipts, Issues, and Expendi-

“ tures of the Public Monies are now accounted for ; and to consider and report, by what Means and Methods the Public Accounts may in future be passed, and the Accountants compelled to pay the Balances due from them, in a more expeditious, more effectual, and less expensive manner.”

In our Examination into the Pay Offices of the Navy and Army, we found the Accounts very far in Arrear ; Seventy-five Millions, the Issues of upwards of Twenty-four Years, to *October* 1780, for the Navy Services ; Forty-seven Millions, the Issues of Sixteen Years, to the same Period (exclusive of the unsettled Account of Lord *Holland*) for the Army Services, were unaccounted for. So striking a Circumstance would have led us, of Course, to that Office where the Public Accounts of the Kingdom are audited, that we might endeavour to discover the Causes of this Delay ; whether it arises from any Want of Power to compel Persons to come to Account, or from any Neglect in the Exercise of that Power ; whether from any Defect in the Constitution, or in the Execution of that Office that audits the Accounts ; or whether it is occasioned by any Obstructions thrown in the Way by the accountable Persons themselves.

We inquired, in the first Place, whether there exists any compulsive Power to bring in Public Accountants, and what Steps are taken
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previous to their accounting. [See Appendix, No. 1, 2, 3.] Upon these Points, Mr. *John Hughson*, Clerk of the Debentures, in the Office of the Auditor of the Exchequer; *Adam Martin*, Esquire, First Clerk in the Office of the King's Remembrancer in the Exchequer; and Mr. *Alexander Bennet*, one of the sworn Clerks in the same Office, gave us the following Information.

The Power of compelling Public Accountants to come to Account, is lodged in the Court of Exchequer: It is exercised by either an Ordinary or an Extraordinary Process. The Ordinary Process, is a Writ of *Distringas ad Computandum*, issued by the King's Remembrancer periodically, and of Course, after every issuable Term. The Extraordinary Process, is a Writ of *Capias ad Computandum*, which issues by special Order of the Court of Exchequer, where the Sum to be accounted for is in Danger, and upon particular Application made to them for that Purpose.

The Proceedings upon the Ordinary Process are in the following Manner:

All Money issued from the Exchequer by the Auditor of the Receipt, is issued either upon Account, or without Account: It does not depend upon his Discretion, which of these Forms he shall make use of; he is governed by the Authority that directs the Issue; that is, either by an Act of Parliament, or by the King's

King's Warrant under the Great or Privy Seal; and by no other Authority than these can Money be issued out of the Exchequer.

Twice in every Year, after each of the issuable Terms, the Auditor of the Receipt makes out a Roll, called, The General Imprest Roll, which contains all the Sums issued from the Exchequer upon Account, during the preceding Half Year, with the Names of the Persons to whom, and for what Services, issued. This Roll is recorded by the Clerk of the Pells, and transmitted to the Office of the King's Remembrancer; a Mode of Proceeding directed by the Act for the better Observation of the Course anciently used in the Receipt of the Exchequer. [See 8th and 9th William III. chap. 28th.]

About the same Time that this Imprest Roll comes to the King's Remembrancer, the Auditors of the Imprest make out and send to him a Certificate of the Accounts depending in their Office: By these Means the King's Remembrancer has every Half Year full Information to regulate his Proceedings; the General Imprest Roll tells him what Persons are become accountable, and for what Sums; and the Imprest Certificate shews him which of those Persons are proceeding to pass their Accounts, and how far any of them have proceeded in passing them. This Officer exercises a discretionary Power, both as to the Persons against whom

whom, and the Time when, he shall issue the *Distringas*: He pays little Attention to the General Imprest Roll, for Two Reasons; First, because many of the Sums mentioned therein to have been issued on Account, are nevertheless in their Nature not subject, nor intended to be accounted for; as Salaries, and Payments for small Services performed. And, Secondly, because those Sums which are intended to be accounted for, having been issued so recently as within the last Half Year only, may not have been applied to the Purposes for which they were intended, or, if they have, the Accountants can hardly be supposed to be ready with, and to have prepared their Accounts for Examination so soon after the Application.

The Imprest Certificate is the Instrument by which the King's Remembrancer, in Consultation with the Deputy Auditor of the Imprest, is governed as to the Persons against whom he shall issue this Process. Where the accounts therein stated appear to be of very ancient Date, or depending and in a Train of Prosecution, such Accountants are not put in Process; if the Accounts are of late Date, and the Accountants, having had a reasonable Time for Preparation, have taken no Steps for the Prosecution, against these the *Distringas* issues.

All Accountants, unless the Place of their Abode is specified, are supposed to reside, and most of the great Accountants do in Fact reside,

side, within the Jurisdiction of the Sheriffs of *London* and *Middlesex* : To them, therefore, the *Distringas* against these Accountants issues.

We required from the King's Remembrancer the Writ of *Distringas* that issued to those Sheriffs after the last *Hilary* Term, with the Return and Schedules annexed, for our Inspection ; a Copy of the Writ and Return is inserted in the Appendix. (See No. 4.)

The Schedules annexed to this Writ are very numerous ; many of them contain large Sums. They are of various Dates ; and some very ancient, as far back as the Year 1698. Each contains the Name of the Accountant, and, frequently, the Sum for which he is to account, and the Service for which it was issued. The Return of the Sheriffs to the Writ before us is, as to all the Accountants in the several Schedules thereto annexed, indiscriminately, that none of them had any Lands or Chattels in his Bailiwick by which he could destrain them ; nor were they found in the same ; that is, in the Language of Office, a *Nichil* Return, or *Nulla bona* and *Non est inventus*.

From the Information of Mr. *John Benson*, (See Appendix, No. 5.) the principal Clerk in the Office of the Sheriff of *Middlesex*, we learn the Practice of the Office relative to this Writ. It is usual not to execute it ; it is a Process of Course : and the Return indorsed upon the Writ before us, is the constant regular

lar Return upon every one of these periodical Writs of *Distringas ad Computandum*.

The King's Remembrancer, after it is returned to his Office, takes off from the Bundle of Schedules the returned Writ, together with those Schedules in which the Purpose of the *Distringas* has been satisfied, and files them with the Writ: The Remainder of the Schedules, with the Addition of the Names and Schedules taken from the last Imprest Certificate, are annexed to the renewed Writ, and are issued again to the Sheriff. Upon his Apposal in the Court of Exchequer, the new Schedules are read to him, and he is questioned upon his Oath relative to the Execution of this Writ: His Answer is usually agreeable to his Return. Sometimes the Baron of the Exchequer before whom he is apposed, where the particular Case strikes him, directs the Sheriff to return Issues to a certain Amount: In that Case, the Sheriff alters his Return, and indorses upon the Writ the Issues directed, which are transmitted to the Pipe Office, to be levied by Process from thence; but of this proceeding the Instances are rare, and the Officer of the Sheriff of *Middlesex* recollects but one Instance in Thirty-three Years, where Issues were drawn down to the Pipe, and levied.

Having thus examined into the Means of compelling Public Accountants to come to an

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Account, we proceeded, in the next Place, to the Office where these Accounts are audited ; that is, to the Office of the Auditors of the Imprest. Of the Constitution, Authority, and Execution of this Office, we received Information from *John Bray*, Esquire, (See Appendix, No. 6) late Deputy Auditor, and from *Charles Harris*, Esquire, (See Appendix, No. 7) one of the present Deputy Auditors in the Office of Lord *Mountstuart*.

This office is instituted for the sole Purpose of auditing and examining the Public Accounts : It is executed by Two Auditors, independent of each other ; each having a separate and distinct Office, his own Deputies, Officers, and Clerks. He is appointed by Letters Patent. Upon Inspection of those by which Lord *Sondes* and Lord *Mountstuart* now enjoy this Office, it appears that he is appointed Auditor of the Prest or Imprest, and foreign Accounts, to execute the Office by himself, or his Deputy or Deputies, during his good Behaviour. The Power therein delegated to him is, to audit and determine, with the Advice, Authority, and Consent of the Commissioners of the Treasury and Chancellor of the Exchequer, the Accounts and Views of Accounts of several Officers and Duties therein particularly specified, and, in general, of all Persons being accountable for any Sums of Money received by the Name of Imprest from
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the King, or any other Person in his Name, and to be applied about the Affairs of the King: It is confined to the Examination of the Accounts; he has no Power to bring the Accountants before him; if not compelled by the Exchequer Process, they come at their own Pleasure only. By the General Imprest Roll from the Exchequer every Half Year, he learns who are become accountable, and for what Sums issued from thence. The Yearly Accounts of some, and the Final Accounts of other of the great Accountants, inform him of the Insupers or Sub-accountants; but in the Imprest Certificate, which he transmits every Half Year to the King's Remembrancer, he inserts those Accountants only whose Accounts are then depending; and, when once inserted, he has no Authority to leave them out; their Names must remain upon all subsequent Certificates, until their Accounts are passed; and from thence it arises that Accounts of a very ancient Date, Debts obsolete and desperate, constantly appear upon these Certificates.

The Accounts audited in this Office are of Two Kinds; Ordinary and Extraordinary. The Ordinary Accounts are prepared, made up, and presented to the Lords of the Treasury for Declaration, by Virtue of the Authority vested in the Auditor by the Letters Patent. The Extraordinary Accounts are prepared, made up, and presented for Declaration, in Pursuance of

a special Warrant obtained for that Purpose, either from the King or from the Treasury ; previous to the Application for this Warrant, the Auditor examines the Account and Vouchers, makes up a State of it, and presents it to the Treasury for their Approbation and Allowance. In consequence of such Allowance, a Warrant is procured ; which directs the Auditor to prepare, make up, and present for Declaration, the Account, conformably to the State of it so approved of and allowed. Which of these Extraordinary Accounts require the King's, and which a Treasury Warrant, does not seem to be ascertained by any known Distinction ; the Auditor is taught by the Usage of Office only, which he is to apply for. The Accounts of Governors and Quarter Masters General are passed by the King's Warrant ; the Accounts of Contractors by a Treasury Warrant.

Some of the Accounts are Annual, and have a Continuance ; as those of the Treasurer of the Navy, and Paymaster General of the Forces ; such Accounts are usually passed, a Year's Account alternately in each Office ; other Accounts are carried, at the Option of the Accountant, to which of the Two Offices he chuses ; but it is in the Power of the Lords of the Treasury to direct an Account to be audited in either Office ; and there are some Accounts, such as those of the Bank
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and *South Sea Company*, which are audited by both Officers jointly.

Having thus obtained a general Knowledge of the Mode of transacting the Business of this Office, we proceeded to inquire into the Application of these general Rules to the auditing and passing the particular Accounts.

We began this Inquiry in the same Order in which we had examined into the Offices themselves ; that is, first with the Accounts of the Treasurer of the Navy. We required from the Auditors of the Imprest the last declared Account of a Treasurer of the Navy, with the Ledgers, Charge, Discharge, and other Materials from which that Account was made out. The Account transmitted to us pursuant to this Requisition, was that of the late *George Grenville*, for One Year, ending the 31st of *December* 1759, with Three Folio Ledgers, and other detached Papers ; comprehending the Total Charge upon him for that Year, his Total Discharge, and Two Abstracts.

The Charge consists of Two Parts ; the Imprest Roll, and the Voluntary Charge. The Imprest Roll contains all the Sums imprested to him from the Exchequer during the Period of his Account ; and is produced by the Treasurer to the Auditor as his Proof for that Charge. The Voluntary Charge contains all the Sums received by him during the same
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Time upon other Accounts, and Deductions made by him in his Payments; that is to say, Imprests of former Treasurers cleared by him, Money arising from the Sale of old Navy and Victualling Stores and decayed Provisions, Abatements from Bills, and from Ship, Yard, and Sick and Hurt Books, from Half Pay Lists, and *Chatham* Chest.

The Discharge consists of Entries of the following Articles : All the Bills paid by him in the Year 1759, for the Ordinary and Extraordinary Navy Services, for the Sick and Hurt, and for the Victualling Service: They are numbered, and entered as paid, either on the 14th or on the last Day of every Month, these Two being the Periods on which the Treasurer certifies his Receipts and Payments to the Navy and Victualling Boards. The Number of the Navy Bills in this Year's Account, is Five thousand and Fifty-two; of the Victualling, Three thousand Three hundred Forty-eight; and of the Sick and Hurt, One thousand and Forty; together, Nine thousand Four hundred and Forty Bills;—Entries of the Extra Payments, with the Receipts for them annexed, being Twelve in Number;—Entries of the Payment of Two hundred and Forty-four Ships Books made up as paid in that Year; each Entry is the Sum Total of the Wages of the Master, Officers, and Mariners, during their Service on board that Ship, for a certain
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stated Period, referring to that Ship's Book remaining in the Navy Office;—Entries of the Total Sums paid to the Clerk of the Cheque, Officers, and Men, employed in each Yard, for their Wages during a certain stated Period; and of the total Sums paid to the Hospital Ships, and for Sick Quarters, referring to Books; and for the Half Pay, referring to Lists; all remaining in the Navy Office.

The Two Abstracts are, the Navy, and the Victualling. The Navy Abstract is an Index, in which all the Bills are entered under general Heads, ranged alphabetically, expressing, for the most Part, either the Services, or the Species of Stores or Materials, which is the Subject Matter of the Payment. Each Entry contains the Sum; and the Person to whom paid; and the Payments under each Head are cast up to a Total. It contains also the Sums paid for the Sick and Hurt, Extra Payments, and on the Ship, Yard, Hospital, and Sick Quarters Books, and on the Half Pay List. To this is prefixed an alphabetical Index of all the Heads, with their several Totals, cast up into One Sum; this is called the Abstract abstracted.

The other Abstract contains the Victualling Payments, digested and ranged in a Method similar to that of the Navy Abstract. These Materials, collected together, form a complete Ledger of a Year's Account of a Treasurer of the Navy: From them is composed the formal
Account,

Account, which passes through various Offices, and to a State of which the *Treasurer swears*.

Sections of the Ledgers, and the other Papers, are sent, from Time to Time, from the Pay Office of the Navy to the Office of the Auditor of the Imprest; but none of the Vouchers for the Entries are sent with them (except the Receipts for the Extra Payments, which are very few); nor does the Auditor inspect any of these Vouchers; he allows the Payments upon a different Ground. The last Page of the Voluntary Charge, and every Page of the Ledgers, which contain the Entries of the Navy, Victualling, and Sick and Hurt Bills, or the last Page, where the entry of a Bill takes up more Pages than One; every Page containing the Payments on the Ship, Yard, Hospital, and Sick Quarters Books, and on the Half Pay List, is signed at the Bottom by Three Commissioners of the Navy. Upon the Authority of these Signatures, the Auditor allows the Voluntary Charge, and all the Payments, without the Production of any of the Vouchers: [See App. No. 8.] He does this in Pursuance of a Writ of Privy Seal, which every Treasurer of the Navy procures soon after his Appointment, and which directs the Commissioners of the Navy, in the first Place, to examine the Ledger Books of Accounts of the Treasurer, and Three of them to sign every Page, and orders that these Books, so subscribed,

scribed, shall be taken and allowed a sufficient Warrant and Voucher to the Auditors, and all other Officers of the Exchequer, to give full Allowance of the Payments therein mentioned to be made. Hence the Ledger alone, thus subscribed, becomes the sole Voucher for every Payment therein contained; and the only, or at least the principal, Business of the Auditor, is to prepare and reduce the Account into the Official Form; which he does in the following Manner :

The Sections and Abstracts are generally proceeded upon as soon as they are received in the Office. The Auditor compares the Entry of each Article in the Section with the Entry in the Abstract; and where the Bill involves a Calculation, or consists of many Articles, he examines the Computation, and casts up the Articles. Where the same Person has received Sums at different Times, for the same Service, these Sums are entered in the Ledger at the Times they were severally paid; but the Auditor alters the Disposition of them; he collects them all together, and is thereby enabled to check the Ledger Entries, and to detect Overpayments: Being possessed of the Warrants and Receipts for the Extra Payments, he examines those Entries, with the Vouchers themselves, and casts up the Totals under each Head in the Abstracts.

After he has received all the Materials from

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the Pay Office, the Official Account is compiled, and reduced to the following Form:—The First Division is the Charge; which comprehends the Arrears due from the Treasurer on the Foot of his last Account, the Money imprested to him from the Exchequer, and his Voluntary Charge. The Imprest Part is an *English* Translation of the Imprest Roll (which is in *Latin*) but retaining the *Latin* Names of the Terms in which the Sums were issued. The First Part of the Voluntary Charge consists of Imprests in former Treasurerships, cleared in the Time of this Account. The Auditor ranges the Articles under this Head in the Account in a Manner different from that in the Ledger. In the latter, they are entered in the Order of Time in which the Imprests are brought to the Office to be cleared; but the Auditor transposes them into the Order of Time in which the original Bills issued. By this Arrangement he can refer more easily to the Insurer List in the Final Account of that Treasurer who issued them, in order to mark them off as cleared. The other Parts of the Voluntary Charge are copied from the Abstract, and consist of the Total Sums only, paid under the several Heads. This comprehends the whole Charge, unless Errors in the Account afford Matter of Surcharge.

The other Division of the Account is the Discharge.

Discharge. Of this the greatest Part is taken from the Abstract abstracted. The Heads are copied into the Account, with the Total Sum paid for each Head, not the particular Articles composing that Total, except in the following Instances. In the Navy Discharge—Bounties, Disbursements, Extra Payments, Pensions, Salaries, Sick and Hurt Payments, Ships Books, Rent, and Rewards. In the victualling Discharge—Extra Payments, Salaries, Rent, and Workmanship. Of these Heads it has been the Usage of Office to enter upon the Account each particular Article; and for this Reason; it enables the Auditor to refer with greater Facility to former Accounts, and guard against a second Credit of the same Payment. He does not range the Articles under each Head exactly in the Order they stand in the Abstract; he disposes them as best suits his own Ideas and Convenience. The Fees for passing the Account, and the Balance due from the Treasurer, conclude the Account of the Year; unless it be his Final Account, and then the Voluntary Charge contains several other Articles of a similar Kind, copied into the Account in like Manner with the rest; and there is also added at the End a List of the Insupers, that is, of those Persons to whom Sums have been issued upon Account, but which have not been cleared during the Time of the Treasurership,

furership, with the Sums and Dates of the Imprest Bills. The Treasurer has no Credit in his Annual Account for the Sums imprested and not cleared by him in each Year; they are reserved for, and entered in, his Final Account, where he has Credit for them all, and the Responsibility is transferred to the Persons themselves who have received the Sums, and they are returned accountable. This List, in a long Treasurership, swells to a great Size; it is transmitted from the Pay Office of the Navy, signed by Three Commissioners, and admitted upon the Authority of that Signature. The Names on the transmitted List are entered in the Order of Time in which the Imprest Bills were paid; but they are transposed upon the Account into an alphabetical Order, for Two Reasons; that all the Sums imprested to the same Person may be brought together; and, that each Article may be the more easily found hereafter, to be marked in the Margin, when it is cleared in a subsequent Account: But in the Final Accounts that are now making up in the Treasurer's Office, the Mode of ranging the Names of the Insupers alphabetically is adopted. The last Step is, comparing the Balance stated by the Auditor with the Balance of the Treasurer; and, if it agrees, the Account is completed. A short State of this Account is drawn up in the Auditors Office; this State

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the Accountant swears to, or, if a Peer, attests, before the Barons of the Exchequer, or Commissioners appointed by them. The Total Charge upon Mr. *Grenville* in this Account, for the Year 1759, is Six millions Six hundred Seventy-four thousand Two hundred Twenty-six Pounds; the Total Discharge, Four millions Five hundred Fifty-five thousand One hundred and Five Pounds.

Of every Account Two Parts are made out in the Auditors Office; the one on Paper, called The Declared Account, or Declaration; the other on Parchment, called emphatically The Account; both of them are signed by the Deputy Auditors, presented to the Lords of the Treasury for Declaration, signed by the Chancellor of the Exchequer, by Two other Lords of the Treasury, and by the Chief Baron of the Exchequer. The Declaration is preserved in the Auditors Office; and the Account is carried to the Offices of the King's Remembrancer and of the Lord Treasurer's Remembrancer, and then to the Pipe; where it remains, and from whence the Treasurer receives his *Quietus*.

Such is the Progress of an Account of a Treasurer of the Navy through the Office of the Auditors of the Imprest.

As none of the Vouchers, except those for the Extra Payments, are produced to the Auditor, but he relies for the Existence, as well as for the Truth of them, upon the Sub-
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scription of the Three Commissioners of the Navy, we thought it necessary to enquire what is the Examination given in the Navy Office to these Accounts, that warrants the Commissioners in stamping so great a Credit upon these Entries. To this Purpose we examined the Officers who are employed in those Branches of the Navy, Victualling, and Sick and Hurt Offices, through which these Accounts pass.

In the Navy Office, we examined Mr. *Osborne Standert*, [No. 9.] Chief Clerk to the Controller of the Accounts of the Treasurer of the Navy in the Bill Office, and Mr. *William Paynter*, [No. 10.] his Chief Clerk in the Ticket Office; Mr. *Benjamin Holl*, [No. 11.] Chief Clerk to the Controller of the Navy in the Branch for the Payment of Seamen's Wages, and Mr. *Thomas Davies*, [No. 12.] his Chief Clerk in the Office for Bills and Accounts; Mr. *Robert Gregson*, [No. 13.] Chief Clerk to the Clerk of the Acts; and Mr. *Joseph Poole*, [No. 14.] Chief Clerk to the Controller of the Victualling Accounts. In the Victualling Office, we examined Mr. *Denham Briggs*, [No. 15.] the Accountant for Cash; Mr. *William Sayer*, [No. 16.] Chief Clerk for clearing Imprests; and Mr. *John Smith*, [No. 17.] Chief Clerk for keeping the Charge on the Treasurer of the Navy: and in the Sick and Hurt Office, Mr. *Nathan Crow*, [No. 18.] Chief Clerk to the Commissioners,

missioners, together with *George Swaffield*, Esquire, [No. 19.] Cashier of the Victualling in the Office of the Treasurer.—From them we are supplied with the following Information :

The Year's Account of a Treasurer of the Navy is made out in the Three Branches of his Office, each Branch attending to that Part of the Account which relates to its own Business, and transmitting it to the Office of the Auditors of the Imprest. The Vouchers both for the Charge and Discharge, and the Entries of those Vouchers in the Sections, all receive an Examination, Check, and Correction, in some Branch or other of the Navy, Victualling, or Sick and Hurt Offices, previous to their being signed by the Commissioners of the Navy, and to the Transmission of the Sections to the Office of the Auditor.

The Charge is checked in the following Manner:—As to the Imprest Part, the Exchequer every Month, and the Treasurer immediately after his Receipt, transmit to the Navy Board Certificates of all the Sums imprested to him: Twice in every Month he certifies to them all his Receipts and Payments in general; the Contents of these Certificates are entered in the Navy Office; with these Entries his Imprest Charge is compared, as well as verified by the Imprest Roll obtained by him from the Exchequer.

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As to the other Part, which is the Voluntary Charge, much the greatest Part of it is directed into his Hands by Letters from either the Navy or Victualling Boards; of which Letters Entries are made in the respective Offices; and as he receives the Sums mentioned in those Letters, he inserts them in his next Certificate; besides which, the Sums received by him from Imprests cleared, and from Abatements on Bills or Books, appear upon the Face of the Bills and Books themselves, and every Bill is registered in its proper Office. The Voluntary Charge consists of Three Parts, and is made out, one Part in each Branch of the Treasurer's Office. That made out in the Pay Branch, consisting of Abatements on Ship and Yard Books and Half Pay Lists, is checked and examined in the Office of the Controller of the Navy, by a Ledger kept there for the special Purpose of entering every one of the Articles contained in that Charge, and which Entries are taken from the Books themselves, the Sums there inserted having been calculated, examined, and compared in Three different Offices. That made out in the Cashier's Branch, consisting of Imprests cleared in former Treasurerships, Abatements from Bills, Money produced by the Sale of old Stores, and received from the Successor, is examined and checked by Entries made of every Article

ticle that composes it in the Office of the Controller of the Treasurer's Accounts. That Part made out in the Victualling Branch, consisting of Imprests cleared, Abatements from Bills, Sums arising from the Sale of old Stores, Fees of Oxen and decayed Provisions, is examined with the Entries in the Ledger, kept in that Branch of the Victualling Office for keeping the Charge upon the Treasurer; in which Ledger every Article of this Charge is entered, either from the Letters directing the Payment, or from the Bills themselves: A Copy of this Charge is signed by Three Commissioners of the Victualling, which is the Warrant for the Signature of the Three Commissioners of the Navy, upon that Copy which is sent to the Auditors Office.

The Discharge is checked in this Manner:—Every Bill paid by the Treasurer is made out in some Branch or other of the Navy, Victualling, or Sick and Hurt Offices, or in the Yards or Out Ports: If made out in one of the Offices, it undergoes one, or, if necessary, more Examinations in that Office: If made out at the Yards, it is sent to, and examined by, Two Clerks in the Office of the Controller of the Navy; If made out at the Out Ports, it is sent to, and examined in, the Office of the Accountant for Cash in the Victualling Office. All Bills, wherever made out, are entered in Registers; the Navy Bills

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in the Controller's Office; the Victualling Bills in the Office of the Controller of the Victualling; and the Sick and Hurt Bills in the Sick and Hurt Office; and when assigned for Payment, they are entered again in Assigning Books, kept for those Purposes in the several Offices. The Treasurer's Sections, with the original Bills themselves, are sent to these several Offices, to be compared and examined with the Entries made in their Books: The Navy Sections are examined with the Entries in the Assigning Book in the Office of the Controller of the Treasurer's Accounts, and afterwards compared with the original Bills themselves; the Victualling Sections are examined with the Entries in the Assigning Book in the Office of the Controller of the Victualling; the Sick and Hurt Sections, with the Entries in the Assigning Book in the Sick and Hurt Office, and they are afterwards compared with the original Bills in the Office of the Controller of the Treasurer's Accounts.

For every Ship Five Books are made out, Copies of each other, lodged in Three different Departments of the Navy Office, One in that Branch of the Office of the Controller of the Treasurer's Accounts, called the Ticket Office; Two in the Office of the Controller of the Navy, one of them for the Commissioner who controuls the Payments, the other for the Controller's Clerk who attends him; and

and Two in the Office of the Treasurer: This Book contains the Names, the Times of Service, and the Defalcations, of every Person belonging to that Ship, together with the full and nett Wages of all Persons who are paid upon that Book; all these several Sums are calculated, examined, and checked, both in the Ticket Office and in the Office of the Controller of the Navy; and the full Sum to be allowed the Treasurer, for the Pay of that Ship, is entered at the End of the Ship's Book, and is the same sum in the Treasurer's Ledger, which he claims to be allowed him for the Payment of that Ship.

When a Ship is paid, a Commissioner of the Navy, Two Clerks from the Treasurer's Office, and One from each of the Controller's Offices, attend, each with his Book; by which Means they are a Check upon each other: Three of these Books are made up at the same Time, and compared together; and remain afterwards, one in the Office of the Treasurer, another in that of the Controller, and the Third in that of the Controller of the Treasurer's Accounts. The Treasurer's Sections, containing the Sums paid upon the Ship's Books, are taken from the full Books, after they are made up and signed by Three Commissioners of the Navy, and are compared, in the Office of the Controller of the Treasurer's Accounts, with the Sums entered

upon the Books in that Office. The Sums for the Hospital, Half Pay, and Sick Quarters, are likewise taken from, and compared with, the full Books kept for those Services. Upon a final Account, the Insuper List is taken from the Imprest Ledgers, one kept in the Office of the Controller of the Treasurer's Accounts, another in the Office of the Controller of the Victualling Accounts; and in some one of which every Imprest Bill is entered: This List is compared with the Entries in these Imprest Ledgers.

In Consequence of this Examination of the Entries in the Treasurer's Ledger, with the Vouchers for, and Entries of the same Articles in the Books of the different Branches of the Navy, Victualling, and Sick and Hurt Offices, the Commissioners of the Navy are authorized to give to the Entries in that Ledger a Credit equal to the Credit of original Vouchers, and to give to the Treasurer a Dispensation with the Production of those Originals in the Office where he is finally to pass his Accounts.

The Information we have thus collected, enables us to form some Judgment of the Causes of the Delay in passing the Accounts of the Treasurer of the Navy, as well as supplies us with Matter for Regulation, worthy, in our Opinion, to be submitted to the Attention of the Legislature.

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The Cause of Delay that occurs the first in this Inquiry, is the not executing the compulsory Process intended to bring in Persons to account. This is a Source of Delay that extends to every Account subject to be passed in the Auditors Office.

A Distress is an ancient and legal Method of forcing a Person to do certain Acts, which the Law requires of him; and it is an effectual Method; for he refuses at the Peril of forfeiting to the Crown a Part of his Property, and if he continues refractory, of having that Forfeiture increased till he obeys: But the *Distringas ad Computandum* is a Process utterly nugatory; it issues out of mere Form; and, though levelled at Persons who have millions to account for, it is never executed. The long Usage of Office warrants the Sheriff to give it under his hand, and to confirm it by his Oath in the Court of Exchequer, that the Treasurer of the Navy is not to be found either in the City of *London* or in the County of *Middlesex*, and that the Paymaster General of the Forces has neither Lands nor Chattels in either of those Districts by which he can be distrained.

So far as the present System of passing the Public Accounts shall be retained, this Process ought to be made effectual: it cannot be so in its present State. The Writ must be disincumbered of that load of old and useless Schedules,

Schedules, at present always annexed to it. Authority should be given to inspect and scrutinize the Lists of Persons who stand at this time accountable to the Crown for Money imprested or issued to them on Account, and to distinguish those who are of Ability and amenable, from the insolvent and those whose Accounts are remote and desperate, and who can neither themselves nor their Representatives, ever be prosecuted with any Hopes of Success. The Names and Schedules of the latter should all be taken from the Writ; the former only should be annexed; and upon all named in the Schedules annexed, the Writ should be executed, and they should be compelled to appear upon the Return, and give the Reasons for the Delay before the proper Judges, the Barons of the Exchequer.

The Certificates of the Accounts depending in the Office of the Auditors of the Imprest require the like Correction. Public Instruments should not be incumbered with useless Matter: Nothing should be inserted in them but what tends to answer the Purpose designed by them; but these Certificates are filled with stale Accounts that have been depending, many of them, for a Century, the Accountants forgotten, the Line of their Representation not to be traced, no Vouchers to be found, no Vestiges of them whatever remaining,

maining, save what are preserved to no Purpose, in these Instruments; they puzzle and confound the Officers they are intended to inform; they engage the Time of Clerks that might be usefully employed, and for which the Public pay.

The Power of discharging Accounts of long standing has been exercised by the Legislature for the Quiet of the Subject. In the Land Tax Act of the Year 1759, all Insupers set in the Accounts of the Receivers General of the Land Tax before the Year 1746 are absolutely discharged.

Other Delays arise in the Office of the Treasurer of the Navy, and flow in a great Measure from the present Constitution of that Office. As the Auditor of the Imprest cannot pass the Account until he has received all the Materials of which it is composed, we required from him a State of the Order of Time in which the several Parts of Mr. Grenville's Account for the Year 1759 [See No. 20] were delivered into his Office. By this State it appears, that the First Sections of this Year came to the Auditor in *May* 1763; that the Voluntary Charge, and some other Papers, which were the Parts of the Account that came the last, were not received until *December* 1781; that is, Eighteen Years after the Sections, and near Twenty-two Years after the Expiration of the Year to which

which the Account belongs. We required likewise from the Auditors a State of the Accounts of the Treasurers of the Navy, [See No. 21, 22.] now depending in each of their Offices; with the Times when the several Parts of the Accounts were delivered in to each. These States shew, that the Accounts for the two next succeeding Years, 1760 and 1761, are ready for Declaration; that the Accounts of none of the subsequent Years are complete in the Office, little more than the Navy and Victualling Sections of these Years having been as yet received from the Treasurer's Office.

One of the principal Causes assigned for this Delay, and the only one that seems to have a Foundation, is stated in our Third Report: It is the Necessity of keeping open the Ships Books for many Years, even after the Treasurer, in whose Time they were first opened, is out of Office, for the Purpose of completing the Payments upon each Book, that such Treasurer may have his proper Voucher for the Payment of each Ship, and to prevent the Difficulty that would arise in distinguishing the Payments by each, if the same Book was paid upon by more Treasurers than one.

Keeping open the Ships Books so long, besides the Delay it occasions in the Accounts, is pregnant with so many Inconveniences both to the Officer and the Office, that the
Correction

Correction of this Defect is an Object worth attempting.

The Difficulty lies in the Payment upon Recalls ; that is, of those Persons who remain upon a Book unpaid after the Day of Payment. A Ship is said emphatically to be paid, upon that Day in which that Ship's Book is first opened for Payment, except where One Person only upon a Ship's Book is paid upon a certain Day, in order to put that Ship out of Commission ; and, in that Case, Payments within the Month after, are considered not as Recalls, but as Payments on the Pay Day. All Payments made subsequent to that Day, and before the Book is made up, are Payments upon Recalls, and are now made by or upon the Book itself, and by the Treasurer in whose Treasurership the Book was first opened for Payment, whether he is in or out of Office. If a Method can be devised of paying those After-Claimants by the Treasurer in Office, and otherwise than by the Ship's Book, without delaying or disturbing the Pay of the Seamen, or confounding the Accounts of the Treasurers, the Ship's Books may then be closed at any Time, and this Difficulty will be removed.

In order to discover such a Method, it was absolutely necessary to examine minutely into the Manner in which this Branch of the Business is now conducted in the Pay Office of

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the Navy ; and with this Knowledge we are furnished by Mr. *Adam Jellicoe*, [See No. 23.] Chief Clerk in the Pay Branch in the Office of the Treasurer of the Navy ; Mr. *John Hunter*, [See No. 24.] who has long been employed in the Office of the Controller of the Treasurer's Accounts at *Portsmouth*, where by far the greatest Number of the Ships and Recalls are paid ; Mr. *Edward Falkingham*, [See No. 25.] a Clerk in that Branch of the Office of the Controller of the Navy that relates to the Payment of Seamen's Wages ; and by Mr. *William Paynter*, [See No. 26.] the Chief Clerk in the Ticket Office.

A Ship's Book, with its Four Copies, is made out in the Ship ; it contains the Names, and certain necessary Circumstances, of all the Persons entitled to Wages in that Ship : The two opposite Pages are divided into a Variety of Columns, with a Title at the Top of each Column ; Eighteen of these Columns are for Defalcations, that is, Deductions or Abatements that are to be made out of their Wages at the Time of Payment : Four of these are constant, certain Deductions ; they are intituled, The Chest, The Hospital, The Three Pence in the Pound, and The Marine Stoppages. The other Fourteen are casual. The Wages of an able Seaman are Twenty-four Shillings a Month : This is Part of the Four Pounds *per Man per Month*, voted annually

nually by Parliament for the Maintenance of the Seamen : From this Sum of Twenty-four Shillings, and from the monthly Wages of every Warrant and Petty Officer, there are Two constant Deductions ; One Shilling for the Chest, and Six Pence for the Hospital. The One Shilling is divided into three Parts, for three different Purposes ; Six Pence of it is paid to the Chest at *Chatham*, for the Support of Hurt and Disabled Seamen ; Four Pence is paid to the Chaplain ; and Two Pence to the Surgeon. The Six Pence is applied to the Support of *Greenwich* Hospital ; and the Monthly Pay of the Commissioned Officers is also subject to the same Deduction. The Three Pence in the Pound is a Deduction from the Pay of all Commissioned and Warrant Officers, for the Purpose of paying the Widows Pensions. The Marine Stoppages are, One Penny a Week from the Wages of the Private Men, Three Half Pence of the Corporal and Drummer, and Two Pence of the Serjeant, applicable to the same Bounty. The casual Deductions are either for Articles supplied to them, which they are to pay for out of their Wages ; or for Wages that have been advanced to them, or remitted by their Order ; or certain Mulcts incurred by them.

The Ship's Book, being formed with these Divisions, is sent, with the Four Copies, from the Ship to the Pay Office of the Navy at

that Port where the Ship is to be paid, with all the Columns filled up except the Eight following; the Chest, the Hospital, the Three Pence in the Pound, the Marine Stoppages, the Full and Nett Wages, the Sums remitted at the Pay of the Ship, and Neglect. The first Six, depending upon the Time of the Service of each Person, cannot be filled up until that Time is fully ascertained by Examination, on the Day of Payment; neither can the next, as being a Transaction upon that Day. The Column of Neglect, which contains the Mulcts and Fines, is filled up some Time before the Payment.

The Officers and Seamen, entitled to Wages upon any Ship's Book, may be paid, either before the Pay Day of that Ship, or upon that Day, or between the Pay Day and the making up of the Book, or after the Book is made up: Each of these Times of Payment is attended with some Difference in the Mode. The Payments on the Pay Day are made, and Payments upon Recalls, that is, between the Pay Day and the making up of the Books, are either made or set off upon the Ship's Book itself; all the Circumstances of each Payment being there entered, that Book becomes the Evidence of such Payments: But Payments made, either previous to the Pay Day, or subsequent to the making up of the Books, are not made upon the Books, but upon Lists, or by Tickets, which Lists or
Tickets

Tickets contain all the Circumstances, and are the Evidence of such Payments.

A Payment upon the Pay Day, which is generally the principal Payment, is in this Manner:—The full Wages of each Person applying are calculated, and entered in the full Column; the open Columns of Defalcations are filled up: The Total of his Defalcations, both certain and casual, being cast up, and deducted from his full Wages, leaves the Nett Wages; which are paid to him, and entered in the proper Column. No Date is set in the Book against the Names of the Persons who are paid upon this Day; but the Indorsement of the Day upon the Book, serves for the Date of all those Payments: After that Day, the Book, at whatever Port it may be, remains in the Pay Office there, until it is finally closed, for the Purpose of paying upon Recalls; which is done in the following Manner:

A List of the Claimants entitled to Wages from Ships that have been paid, is sent from the Ship where they are on board, to the Pay Office at the Port; this List is examined with the Ship's Books that are in the Office; and the Persons upon the List who can be paid, are distinguished from those who cannot. The current Number in the Ship's Book is entered upon the List, opposite the Name of the Person, that he may be the more easily found upon the Book when he comes to be paid. The
List,

List, thus corrected, is returned to the Captain; who sends on Shore, under the Care of a Commissioned Officer, those Men who appear upon the List entitled to receive their Wages: They are paid each upon the Book of that Ship to which he belonged, and the Date of the Day he is paid upon is set opposite to his Name.

Where the List contains the Names of Men belonging to Ships whose Books are not at that Port, the Pay Clerks apply to the Pay Officers of those Ports where the Books are, for Extracts; that is, for Copies of the Entries relative to those Men, in the Books from which they severally claim their Wages: Upon the Receipt of these Extracts, the List is corrected by them, in such a Manner as to inform the Captain which of those Men he may send to be paid; and, that these Payments may be set off upon the proper Ship's Books, the Account of the Extracts, that is, of the Men thus paid, is sent every Quarter to the several Ports.

In Payments by Lists, either previous to the Pay Day of the Ship, or after the Ship's Book is made up, or by Tickets, the Name, Time of Service, Defalcations, and other Circumstances of each Person, are transcribed from the Book of that Ship from which he claims his Wages, into the List or Ticket. Each Entry is an exact Copy of the Entry relative to the same Person in the Ship's Book; and it must be
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fo ; for otherwise the remaining Defalcations, and the full and nett Wages, could not be calculated. After this is done, where the Payment is by List, previous to the Payment of the Ship, or by Ticket, the Wages are calculated ; the open Columns all filled up ; and if by List, the nett Wages are paid ; or if by Ticket, that Ticket is assigned upon the Treasurer for Payment of the nett Sum therein mentioned ; and in both these Modes, to prevent double Payments, the Ship's Book is marked, opposite the Name of each Person, in what Manner paid, and by what Treasurer.

A Payment, subsequent to the making up of the Ship's Book, is made upon a List of Arrears, that is, a Book that contains the Name of each Ship, and the Names and Circumstances, extracted from the several Ships Books, of all Persons paid after the Books on which they claim Wages have been made up and finally closed. All Ships Books are at present made up and remain afterwards at the Navy Office in *London*. A Claimant upon such Books must first apply for his Wages to the Navy Board : They refer to the Ship's Book lodged in the Ticket Office ; and if he appears to be entitled, they order him to be entered and paid upon the List of Arrears, and his Name is marked upon the Ship's Book as
paid

paid in that Manner, and by what Treasurer.

These different Modes of Payment vary the Vouchers of the Treasurer. The previous List or Ticket is a Voucher for the Total of the nett Sums contained in the List, or for the single nett Sum in the Ticket, for that Treasurer who pays it, whether he continues in Office long enough, or not, to pay the Book from whence the List or Ticket is extracted.

When a Book is finally made up, the Defalcations opposite the Names of those Persons, who have been paid, either by previous Lists or Tickets, and of those who remain unpaid, are entered in the proper Columns. The Defalcations of each are cast up, and the Total entered in the Column of Full Wages. Every Column is cast up to a Total, and the Treasurer, whose Book it is, is allowed, and that Book so filled up is his Voucher, for the Total Sum in the Column of Full Wages; but as he has paid the Seamen, not their full but their nett Wages only, he discharges himself of the Difference, that is, of the Defalcations, by the Receipts of the Purser, or other Persons entitled, to whom he has paid them; and if he has not paid all the Defalcations, he charges himself with what remains unpaid in his Voluntary Charge of the Year, in which he has Credit for that Ship's Book, and this

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Remainder is afterwards paid by the Treasurer in Office by a Defalcation List.

The keeping open the Ships Books so long as they are at present, prevents the After-claimants from being very numerous, and consequently the List of Arrears from being very long; insomuch that it serves as a single Voucher only, for the Amount of the nett Sum of the Payments made upon this List by a Treasurer during his whole Treasurership, and that nett Total Sum is entered as One Payment in his Final Account.

From this Description of the Modes of paying Ships now in use in the Navy Office, it appears, that there does at this Time exist a Method, by which a subsequent Treasurer pays Claimants upon Ships Books paid by and belonging to his Predecessor, after they are finally closed and made up; and this Method is by a List of Arrears. Suppose, then, all the Ships Books paid upon by a Treasurer were, upon his Resignation or Death, to be immediately laid by, and all Payments upon them to cease: Could the succeeding Treasurer, by the same Means, pay all the remaining Claimants upon those Books, without any material Inconvenience, either to the Seamen or to the Pay Office?

This depends upon the Difference which the Substitution of the List of Arrears in the Place of the Ships Books will occasion in the Payments. The previous Application by the

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Claimant to the Navy Board must be dispensed with. The Ships Books, instead of being sent to the Navy Office after they are closed, must remain at the Out Ports as they do now. Lists of Arrears, distinguished from those used after the Ships Books are made up, must be kept there as well as in *London*. Thus far there seems to be no Difficulty. At present, if a single Claimant appears upon a Recall, his Ship's Book is examined, his Name found, his Wages are calculated, the open Columns of Detachments and the Columns of Wages filled up, upon the Ship's Book. If he is paid upon the List of Arrears, his Ship's Book is equally examined, the same Calculations and the same Entries are made; but in the one Case the Entries are made in the Ship's Book, and in the other, upon the List of Arrears; and besides this, the original Entries appearing upon the Ship's Book, are copied from thence into the List of Arrears: And this is the only Difference between the Two Methods of Payment. As this Copying takes up Time, the Payment upon a List of Arrears is longer than the Payment upon a Ship's Book, by the Length of Time it takes to transcribe these Entries.

Upon Inspection of a Ship's Book made up, and of a List of Arrears, the Entries transcribed appear to be, The Name of the Claimant, The current Number, The Quality, the Times of Entry and of Discharge, with from Three to Five casual Detachments; for though there are

are Fourteen Columns for casual Defalcations, yet there are seldom Entries made in more than Five of them; and these are usually for Cloaths of different Kinds, Tobacco, and the Two Months Advance. The Name of the Ship likewise, to which the Claimant belonged, is entered upon the List; and, to prevent Overpayments, the Ship's Book is marked, opposite the Name, as paid by List of Arrears. From these Entries arises all the additional Trouble to the Pay Clerks, and Delay to the Seamen, by the Substitution of the List of Arrears in the Place of the Ship's Books.

As there are now, at every Payment upon Recalls, besides the Commissioner, his Clerk, and a Second Clerk in the Treasurer's Office, Three Pay Clerks, with each a Ship's Book in which the same Entries are made; so at a Payment upon a List of Arrears there must be the like Number of Clerks and Lists, and the same Entries made in each List; but transcribing into the Three Lists will take up no more Time than the transcribing into One, if an attending Clerk reads the Entries in the Ship's Books, whilst the other Three transcribe them into their Lists. Where the Number of Claimants is not great, the Time it takes to transcribe these Articles cannot be very considerable. Where the Payment is in consequence of a List sent from the Ship, which is the usual Course, and where Extracts are to be procured,

there is always Time enough to transcribe the Entries before the List is returned to the Captain; and in this Case the actual Payment is more easily transacted; for where the Claims arise upon different Ships, as all are entered upon the List of Arrears, the Trouble of turning to each Ship's Book is avoided. In Payment of these Lists Care must be taken that the Captain sends on Shore to be paid all who are returned to him capable of being paid, that the Payment upon the List of Arrears may be complete. A sick Man may be paid afterwards, or if a Man is prevented from coming at all, his Name may be struck out of the List.

There is one Instance, and the only one that occurs to us, in which the Time taken up in transcribing may be material; that is, where, upon a Ship's being paid off, a Number of her men are turned over to a Ship under sailing Orders, and the Captain applies for their immediate Payment: In this Case, at present, the Commissioner goes on board with his Pay Clerks, and pays the Men that are turned over upon the Ship's Book; was he to pay them upon a List of Arrears, it might possibly take up near double the Time, and the Service would be so far retarded. This Case can happen only in Time of War; and where the Service presses, and the Captain has not Time to send on Shore a List of the Seamen who

who are to be paid; and where the Vacancy of the Treasurership happens between the Pay Day of the Ship's Book and the Time when the Men turned over call for their Wages.

As so many Circumstances must concur, and consequently the Case can rarely exist, we do not think the Inconvenience that may arise in this One accidental Event, counterbalances the many Public Advantages that certainly attend it in every other Event; and consequently, that the proposed Regulation ought not therefore to be rejected.

But the Time employed in paying the Seamen upon the Ship's Books, as well as upon Lists of Arrears, may, in our Opinion, be shortened, and the Pay Clerks be relieved from some Part of their Trouble. The Sums applicable to the Chest, and the Hospital, the Three Pence in the Pound, and the Marine Stoppages, are Deductions, after a certain Rate, out of the Wages of the Officers, Seamen, and Marines: We applied to the Commissioners of the Navy, to know by what Authority these Deductions are made: From their Returns to our Requisition, we collect the following Information:

The copy of an inquisition taken at *Rockes-ter* in the fifteenth year of *James* the First, before Commissioners of charitable Uses appointed to enquire into the state of the fund
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belonging to the chest at *Chatbam*, recites the origin of the payment of the six pence (part of the deduction of one shilling) to the chest at *Chatbam*: an extract of so much of it as relates to the subject matter before us, we have inserted in the Appendix [See No. 27.]; and from thence it appears, that this deduction commenced in the year 1590, and was a voluntary gift and contribution of a certain portion of their respective wages, by the masters, mariners, shipwrights, and seafaring men, then employed in the service, to be a perpetual relief for hurt and maimed mariners, carpenters, and seamen.

The four pence to the chaplain, and the two pence to the surgeon, which are the remaining parts of the one shilling deduction under the title of the Chest, are very ancient. The Commissioners of the Navy have not been able to trace them to their origin. [No. 28.] One shilling was the abatement in the chest column in the year 1685.

The deduction of six pence under the title of the Hospital, is ordered, by the act of the 7th and 8th of *William the Third* chap 21st, to be made from the wages of the seamen, and applied for the better support of *Greenwich* Hospital. An order of the Board of Admiralty, [See No. 29.] dated 3d *September* 1696, directs the Navy Board to carry this act into execution.

His late Majesty King *George* the Second, in consequence of a voluntary agreement of the officers of the navy, by a commission dated the 30th of *August* 1732, [See No. 30.] directs, that the three pence in the pound shall be from that time abated from the personal pay and half pay of officers therein described, for the relief of poor widows of commissioned and warrant officers of the navy, and appoints commissioners for conducting this charity: this commission was carried into execution by an order of the Board of Admiralty, [See No. 31.] dated 29th *September* 1732, directed for that purpose to the Commissioners of the Navy.

The marine stoppages are directed by an order of the same Board, dated 2d *November* 1756. [See No. 32.]

Where a fund is to be created and established for a public purpose, a gross sum is better calculated for it, than a sum compounded of various deductions: the one is simple, easy, and certain; the other complex, troublesome, and uncertain. The Commissioners of the Admiralty and of the Navy must have full knowledge what sums have been issued every year out of the sea pay, to the Chest at *Chatham*, *Greenwich* Hospital, and the fund for the Relief of Poor Widows, ever since their institution. They may conjecture, from the experience of many years, what will be the wants and supplies of those charities, in every possible

possible situation of the navy. The wages of the officers and seamen is the fund for them all. No reason, then, occurs to us, why, on settling the navy establishment every year, certain portions of that fund should not be appropriated to the support of these charities, to be issued, from time to time, by the Treasurer of the Navy. At present, he advances to all of them sums on account, and upon calculation: neither the Commissioners, nor Trustees for these charities, can know their income from the sea pay for any one year, until seven or eight years after that year is expired. They cannot know it, until the books of all the ships paid in that year are made up; and the books are now in arrear as far back as the year 1775. The same Boards must likewise be acquainted with the incomes of the Chaplain and Surgeon of every ship, of whatever rate in the navy; at least they know what is a proper and adequate compensation for their several services. What objection, then, arises to the allowing to each of them, instead of these deductions, one stated, certain, annual salary, according to his station, payable out of the fund of wages?

It appears, in our judgment, a general, useful regulation, wherever it is practicable, to take away the distinction between nominal and real wages and salaries, that the reputed compensation for service may be the sum actually received, that every man may know the price of
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his labour and abilities. Where the nominal exceeds the real, an ignorant mind suspects fraud, and a weak one is deceived by an imaginary income.

As the modes suggested of providing for these charities, and of paying the Chaplains and Surgeons, appear to us to be practicable, they ought, in our opinion, to be substituted in the place of the modes in use ; one consequence of which will be, that the four columns of, the chest, the hospital, the three pence in the pound, and the marine stoppages, are rendered useless, and may be left out of the ships books.

There is another defalcation, which, in our opinion, ought to be omitted for the future, as not answering the end proposed ; that is, the deduction under the title of venereal cures. This is a payment to the Surgeon of fifteen shillings for every cure ; and is directed [See App. No. 33.] to be charged against their wages by an order of the Board of Admiralty, dated 9th of *April* 1756. Before that year, the mulct upon the seamen was one pound ten shillings for every cure ; the order reduces it to fifteen shillings ; and states, among other reasons for the reduction, “ that this great “ charge on the seamen did not prevent the “ evil.” If a certain pecuniary mulct was not severe enough to prevent the offence in the year 1756, half that mulct can hardly be supposed more efficacious in the year 1782. A

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punishment that neither corrects the offender, nor deters others, is in itself an evil, from which the subject should be relieved; and therefore, we think the Surgeon should attend to every disease of the seamen at the public expence, and be allowed a certain compensation adequate to his skill and trouble.

The omission of these five columns in the ships books, will accelerate the payments, both upon the books and upon the lists of arrears, by as much time as is now taken up in making the calculations and entries in those columns. The calculations (however easy they may be to persons accustomed to them) and the entries, though short, yet being numerous, must, like the transcripts into the lists, take up some time. A book of a first rate, for six months, has contained the names of fifteen hundred eighty-six persons: upon the payment of as many of these men as are seamen, sums must be calculated, and entries made in two columns at least. Where time is so valuable, every portion of it is worth saving.

From this examination into the effect that the substitution of the list of arrears, in the place of the ships books, will have upon the payment of the seamen, we are led to be of opinion, that if, upon the death or resignation of a Treasurer, all the ships books paid by him are immediately closed, the successor may pay all the after-claimants left unpaid upon those

those books, by lists of arrears, without creating either delay or disturbance in the pay of the seamen; especially if the number of entries upon the list of arrears be reduced, by the omission of the five columns of defalcations above-mentioned. It remains to be seen, whether this alteration will cause any confusion in the accounts of the Treasurer.

A ship's book, paid by him, will be made up in the same manner it is now. It will be paid upon by one Treasurer only, and will be his voucher for the total sum contained in the column of full wages; for which sum he will have credit in his account of that year in which the book was paid.

The account of his payments by lists of arrears will be varied. At present, the books being kept so long open, the after-claimants are few; and one entry serves, in his final account, for the whole sum paid by him for arrears during the time of his treasurership; and one list of arrears suffices for his voucher; but if he pays upon lists of arrears, all the persons left unpaid upon all the books by all his predecessors, these payments must become so very numerous, that instead of one item in his final account of the total sum paid by him for arrears in the course of his whole treasurership, he must insert in his account of every year the total sums paid by him during that year for arrears, at every port where he has a list; and

the list made up, annually, at every port, will be his voucher for the sums paid at that port: but this alteration will still leave his accounts clear and undisturbed.

In one branch, this mode will be of advantage to the Pay Office by shortening their accounts. At present the Pay Clerks at each port transmit every month to the Navy Office an account, containing the sums paid by them upon the recalls of every ship during that month at their respective ports, distinguishing the Treasurer by whom paid, in order that each sum may be posted to the account of the ending of each ship's book in the ledger. From these returns the Paymaster of the Navy makes out monthly certificates of these payments. The places where payments are made upon recalls being four, and the ships books of three Treasurers being open for payment, these certificates for the month of *August* last were twelve; that of Mr. *Ellis* contained the payments upon three hundred fifty-two ships; that of Colonel *Barré*, upon one hundred and ten; besides that of the Treasurer in office. Had these payments been made upon lists of arrears, they would have been all made by the Treasurer in office, and there would have been four returns only, each containing a single article, being the amount of all the payments upon the list of arrears at that port during that month, and posted in the ledger to the account
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of payments on lists of arrears ; so that, instead of four hundred sixty-two separate articles inserted in the returns, entered in the certificates, and posted into the ledger, four entries only would have been made in each, and consequently twelve entries would have served instead of thirteen hundred eighty-six, for these payments in that month only.

If the ships books of a Treasurer may be closed upon his death or resignation, that which is assigned as the principal cause for the delay in making up his accounts is removed : not that this cause is wide enough to cover the delay. The ships books are in arrear seven years only, but the accounts are in arrear above twenty years ; and this delay rests with the office of the Treasurer ; for the materials which compose the accounts of the year 1762, are not complete in the Office of the Auditors of the Imprest ; the reason given for it is, a want of Officers and Clerks properly qualified to make up the accounts in arrear ; for which the remedy is obvious.

This examination has enabled us to form an opinion upon another point of moment to the public. The Legislature have, in the last session of Parliament, introduced into the Office of the Paymaster General of the Forces a regulation, which, as it seems to us, may be applied as beneficially to the Office of the Treasurer of the Navy. The custody of the cash
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applicable to the Navy Services, may be transferred from the Treasurer to the Bank of *England*, and the account only of the receipts and payments be kept in his office. All the sums now received by him may be received by the Bank : sums from the Exchequer may be imprested to the Bank : sums directed by the letters of the different Boards to be paid to him, may be directed to be paid into the Bank : all bills assigned upon him for payment may be paid, and all extra payments may be made by his drafts upon the Bank. The payment of the seamen, the artificers and labourers in the yards, and the persons in the hospital ships, and on the half pay lists, must be carried on in the same manner it is now : these men cannot be paid by drafts ; they must have cash ; and with that cash the Pay Clerks must be entrusted, as they are at present, and the Treasurer must continue to be responsible for them, as for officers of his appointment and under his controul ; but this will be no obstruction to the regulation. The money may be all issued to the Pay Clerks by the drafts of the Treasurer upon the Bank, according to the requisitions of the Navy Board, in like manner as many of these sums are issued at this day ; and upon the death or resignation of a Treasurer, the balances of his cash in the Bank, and in the hands of his Pay Clerks, may be struck immediately, and carried

ried over to the account of his successor. In this situation the Treasurer, neither receiving nor paying public money himself, can be neither debtor to nor creditor of the public, except as far as he may be responsible for his clerks. On passing his accounts, the bill indorsed, or requisition of the Navy Board, is both his authority and voucher for his draft. The draft indorsed is the voucher for the Bank to prove their payment. If these accounts agree (and they ought frequently to be compared together) it is highly probable that they are both right.

The only remaining source of delay, in the accounts of the Treasurer of the Navy, that has come under our observation, is the necessity, arising from the present course of the Exchequer, that these accounts should pass through the office of the Auditors of the Imprest. Public accounts ought certainly to be fully and accurately examined somewhere. The officer entrusted with public money should give an account what he has done with it; and the public have a right to the satisfaction of knowing that their money has been applied to the purposes for which they gave it.

The Treasurer of the Navy is an officer merely ministerial: he neither receives nor pays in consequence of any judgment of his own, but as he is directed, or according to
lists

lists prepared for him, and rules prescribed him ; and therefore to pass his accounts, is no more than to see that he has an authority, and a correct voucher, for every payment he claims to be allowed.

We learn from the information of *George Marsh*, Esquire, [See App. No. 34.] one of the Commissioners of the Navy ; and from *Jonas Hanway*, Esquire, [No. 35.] one of the Commissioners of the Victualling ; and from *Mr. Nathan Crow*, [No. 18.] Chief Clerk to the Commissioners of Sick and Hurt, that the Commissioners of each office are entrusted with the power of making all contracts, whether for the purchase of stores or materials, or for the performance of services in their several departments ; that certain officers are appointed or officially bound to superintend the execution of the contracts ; and no payment is directed to be made but upon the certificate or testimony, in some shape or other, of these officers that the contracts have been executed to the amount of the demand with honesty and fidelity, and according to the terms and conditions of the engagement. Certain officers of these Boards, in their respective departments, compare the bills with the terms of the contracts, and examine the computations and castings. The Commissioners, relying upon their accuracy and fidelity, assign the bill so examined upon the Treasurer

Treasurer for payment. The Treasurer, before he transmits his account or ledger to the Auditors of the Imprest, sends the several parts of it to different branches of the Navy, Victualling, and Sick and Hurt Offices, with the vouchers: the officers, whose business it is, in these departments, compare the articles in the ledger with their correspondent vouchers, and with the entries in their books of office; this examination warrants the subscription of the Commissioners of the Navy to the ledger entries. The Auditor compares the abstract with the particular items that compose it: he recasts and recomputes the compound articles, and makes some alteration in the arrangement of others.

From this state of the progress of these accounts, it seems to us that the accounts of the Treasurer of the Navy are in fact not audited by the Auditor of the Imprest, but by the Commissioners of the Navy.

To the Commissioners of the several Boards is committed the important trust of making and deciding upon the execution of all contracts. They are the sole judges of the reasonableness of the terms, and of the fidelity with which they are fulfilled; they direct the payments or sums to be advanced on account, consequent to the complete or part performance of the contracts. Hence they are the ultimate judges of the ground and

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consideration of every payment. These powers must be entrusted somewhere without appeal ; and where, to all appearance, so properly as with the presiding officers of the several boards, subject to the superintending eye of Parliament.

Of this material branch of an audit, the Auditor of the Imprests has no cognizance. from the nature and constitution of his office, he is not competent to examine into the grounds of these payments ; or, if he could examine, can he be qualified to decide upon the propriety of them ? Neither does he see any vouchers (except for the few extra payments :) he relies upon the testimony of the Commissioners of the Navy (a testimony he is bound not to call in question) that they exist, and warrant the entries : he does no more, in fact, than what has been previously, and to all appearance sufficiently, done to his hands in the Navy Office, except the disposing of certain articles in different order ; which, as far as it is useful, may easily be adopted in the Office of the Treasurer ; where they are now profiting by his example in the arrangement of the Insupers. Errors may certainly escape the Navy and other Officers. The Auditor discovered an error in the account of the year 1759, of a double charge of eighty-seven pounds ten shillings : and, extend the chain of re-examination to any given length, the possibility of error must exist in the last link. The Auditor himself is not perfect : errors in his accounts have been discovered in the Pipe Office, and corrected by him.

Since, then, the accounts of the Treasurer of the Navy are, in effect, passed, and with sufficient care and accuracy, in the offices to which they severally

severally relate, and the most important parts of the examination are intrusted to those Officers without control, it seems reasonable to suppose the computations and castings, generally the business of Clerks in office, may, with equal safety, be finally committed to the same decision.

We are therefore of opinion, that auditing the accounts of the Treasurer of the Navy, in the office of the Auditors of the Imprest, is unnecessary, and may be dispensed with; that the proceedings of that office upon the accounts of the Treasurers now before them should cease, and the materials relative thereto be returned to the office of the Treasurer, and that the Auditors should be relieved and discharged from all attention to them for the future.

Passing public accounts without the intervention of the Auditors of the Imprest, is no novelty in the Exchequer. *Thomas Ramfey*, Esq; (See App. No. 36.) Deputy Auditor of the Excise, informed us of the manner in which the accounts of the duties under the management of the Commissioners of Excise are passed. These Commissioners are all jointly accountable for the sums received and paid by them on account of the Excise, and other duties committed to their trust: they do not pass their accounts in the office of the Auditors of the Imprest, but in that of the Auditor of the Excise; an office instituted for that special purpose. The accounts they pass every year, are, sixteen cash accounts, and seventeen general accounts. All except the malt are made up to the 5th of July. Each cash account contains the account of the weekly receipts and payments of the Commissioners themselves only, relative to one or

more duties. It is made out by the Accountant General in whose department those duties are. After examination, it is sworn to by all the Commissioners, before the Curfitor Baron of the Exchequer, about the *May* following; after which, it is delivered to the Auditor of Excise, with all the vouchers: he examines them, and reduces the account into the official form of the Exchequer: he makes out two parts, one on parchment, the other on paper, as is done in the office of the Auditors of the Imprest.

Besides these cash accounts, the general accounts are likewise made up every year by the Accountants General, to the same period. These general accounts are more comprehensive than the cash accounts. They contain all the receipts and payments of each particular duty by every Collector throughout the kingdom, and at the office in *London*: they are signed by the respective Accountants General, and delivered to the Auditor with the Vouchers. He examines and reduces them into the like official forms, and makes out similar parts of them. They are not sworn to by any one. Both the cash and general accounts are signed by the Deputy Auditor of Excise, declared every year, usually in *June* or *July*, before the Chancellor of the Exchequer, and signed by him and two Lords of the Treasury; after which, the Auditor delivers the parts on parchment to the King's Remembrancer, and retains the declarations in his own office. The total charge upon the Commissioners of Excise for the year 1778, was seven millions four hundred seventy-nine thousand six hundred and thirteen pounds; the total discharge was five millions six hundred fifty-six thousand eight hundred twenty-nine pounds.

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We find likewise, from the examination of *Mr. James Roulands*, [See App. No. 37.] First Clerk in the office of *James West*, Esquire, one of the Auditors of the Land Revenue, that the accounts of the Receivers General of the Land Tax, Window Tax, and of several other duties, are not passed in the office of the Auditors of the Imprest, but in the office where he is employed.

Since, then, the course of the Exchequer does not render it absolutely necessary that all public accounts should be passed in the Office of the Auditors of the Imprest, we see no reason why the Navy accounts may not proceed in the like train with those of the Excise. Of these duties the Commissioners themselves are the accountants; and therefore a distinct office is appointed for the passing them; but in the Navy, the Treasurer being the accountant, and neither appointed by, nor subject to, the Commissioners, his accounts may, without danger of collusion, be completely, as they are now in by far the most material part, passed by the Commissioners of the Navy; they may be reduced into the Exchequer form in the Treasurer's office, adopting from the Auditor his arrangement of the articles, and may be passed through the Exchequer Offices.

All these public accounts, in whatever office passed, are drawn up in the official form of the Exchequer; and, after declaration, the part on parchment passes through the three several offices of the King's Remembrancer, the Lord Treasurer's Remembrancer, and the Pipe. We endeavoured to learn, from the officers employed in these departments, to what purpose these accounts were passed through so many offices.

Adam

Adam Martin, Esquire, [See App. No. 38.] the First Clerk in the office of the King's Remembrancer; and *John Perrott*, Esquire, [See No. 39.] First Secondary in the office of the Lord Treasurer's Remembrancer; and Mr. *Peter Sykes*, [See No. 40.] Deputy to the First Secondary in the Pipe Office, inform us, that a state or abstract of every public account, after it is passed, is inrolled in these offices, and in the two first the Insupers are inrolled verbatim; but in the last, the gross sum only, set Insuper, is entered upon the roll without the names, unless where there are but few of them. This inrollment is the record of the account in each office; and, in the office of the King's Remembrancer, warrants the process that issues against the Accountant, whether it be the ordinary process of *Distringas ad Computandum*, or the special process of *Capias ad Computandum*, or any process for recovering a debt due to the Crown. No general process can issue from this office, unless founded on matter of record in the office: but, in the two other offices, the inrollment seems to be of no use; no process issues from either of them, in consequence of, or grounded on that record. The Long Writ, which is the process that issues out of the office of the Lord Treasurer's Remembrancer, is grounded upon the Nichil Record transmitted to them from the Pipe Office.

On the roll of foreign accounts in the Pipe Office, which contains the abstracts of all the public accounts, no process whatever issues. The words, either "*Quietus est*," or "*He is quit*," are written at the bottom of every abstract upon the roll, and a copy is delivered to the Accountant, which is his quietus.

Public

Public accounts, or abstracts of them, ought to be inrolled, and the records of them preserved in some office or other: but inrolling them in three different branches of an office, seems to be more than is necessary. In that of the King's Remembrancer it is necessary, as the ground for the process; and that inrollment answers all the purposes of a record; it may be consulted for information, or it may be produced, if wanted, in evidence. the other two seem utterly useless, and may, therefore, be dispensed with, and the fees saved to the public. The fees paid to the Pipe for the quietus upon Mr. *Grenville's* account for the year 1759, were eighty-one pounds ten shillings. The account itself being lodged in this office, a very short abstract, with the quietus subscribed, may be delivered to the Accountant as his final discharge.

An account in the Exchequer form is in *English*, but contains some *Latin* terms. The Imprest Roll is all written in an abridgement of the Latin language. The sums in both are expressed in characters that are, in general, corruptions of the Old Text, and are in use no where, that we can find, but in the Exchequer; characters very liable to mistakes, inconvenient and troublesome even to the officers themselves: the sums so expressed cannot be cast up. Most of the accounts in the Exchequer are made up twice; first in common figures, that they may be added together; and then turned into *Latin*, and the sums entered in the Exchequer figures: and, that the high numbers in a declared account may be understood, they are written in common figures under the characters. They are defective, having no characters

acters to express high numbers, as millions: they are unintelligible to the persons either receiving, or having other money transactions at the Exchequer.

The act of the 4th of his late Majesty, chapter 26th, "to remedy the mischiefs arising from proceedings in courts of justice being in an unknown language, and in a character not legible to any but persons practising the law," directs that all such proceedings shall be in the *English* language, and written in a common legible hand and character, and in words at length, and not abbreviated. This act is declared, by the sixth of the same King, chapter 6th, not to extend to the Court of the Receipt of His Majesty's Exchequer; but that their officers shall carry on the business according to the usual forms and practice. No reason is stated in the act, or appears to us, for this exemption; and therefore we are at liberty, without the imputation of impeaching the wisdom of those times, to say, that the many inconveniences attending this practice, call for the extension of the act of the fourth of *George* the Second, to the Court of the Receipt of His Majesty's Exchequer. It does not seem reasonable, that this should be the only court whose proceedings are to remain involved in mystery and obscurity.

Simplicity, uniformity, and perspicuity, are qualities of excellence in every account, both public and private; and accounts of public money, as they concern all, should be intelligible to all: nor is this learning in danger of being lost; the bent of the antiquarian, and the interest of the keeper of records, will preserve it.

The use of the *English* language, and of the common

common figures only, will save the time and trouble of the officers; a consideration of weight, in an office where, at this time, the receipt and issue is of above thirty millions each in the year.

As suggesting means for contracting the public expences is one great end of our institution, to which every act expressly points our attention, we enquired what saving would accrue to the public from this exemption of the accounts of the Treasurer of the Navy, from the jurisdiction of the Auditors of the Imprest: to this end, we required from that office a list of the expences attending the passing the account of the year 1759, which had been under our consideration.

The list transmitted to us, [See App. No. 41.] contains fees to the amount of one thousand two hundred seventy-eight pounds four shillings and two pence ; of which the sum paid in the office of the Auditor is one thousand and ninety-one pounds nine shillings and six pence. The Auditor himself has a fee of one hundred pounds a year ; and at the rate of twenty pounds for every hundred thousand pounds contained in the charge, deducting the balance in the preceding account. Hence, if these accounts are immediately withdrawn from the Auditor, the saving will be, in his fees alone (omitting those to the deputy and clerks) one hundred pounds for every year since 1761 ; that is, two thousand one hundred pounds ; and twenty pounds for every hundred thousand pounds, on above seventy millions, [See App. No. 42.] which are yet to pass his office (exclusive of what the voluntary charges of the Treasurers may amount

to in those years) that is, together, upwards of sixteen thousand pounds, deducting a reasonable compensation for the trouble they have had in examining those parts of the accounts of the years subsequent to the year 1761, which have been delivered into the office. The annual saving for the future will depend upon the navy establishment of the year.

Thus have we endeavoured, by suggesting such regulations as appear to us best calculated for the purpose, to remove the causes of delay that have hitherto retarded the accounts of the Treasurer of the Navy.

The benefits intended to result from them are—to secure the public money from misuse;—to reduce the outstanding balances for the navy services;—to enable the Treasurer to end his business with his office, and to pass his accounts with greater facility and expedition; and, should he retire in disgust, to deprive him of the power of disturbing the pay of the navy, by a refusal to carry on the payment of the ships;—and, finally, to further the plan of oeconomy, by lopping off some branches of expence.

The annual saving proposed by the regulation does not appear very considerable; when compared with the supply of the year, it vanishes; but such is the state of the public finances, that savings comparatively minute are not to be neglected: To reduce an enormous public debt, indispensably requires a system of general oeconomy; an oeconomy co-extensive with the receipt and expenditure

ture of the public revenue, and that pervades every branch of both ; and, though the savings in each branch separately considered, may, to minds accustomed to the contemplation of millions, appear beneath attention, yet of such savings is composed an aggregate, that grows to an object, and constitutes the fund for redemption.

Powerful and effectual may be the operation of a principal universally diffused, and steadily adhered to ; and upon such an operation only depends the character of national justice, the support of national credit, and the preservation of the public welfare.

Every reform must proceed by degrees ; it spreads wider and faster, in proportion as regulations are formed, adopted, and carried into execution. The exigency of these times demands that every regulation, if approved, should, as soon as it is formed, be applied to its proper object, that a stop may be put, as soon as possible, to every unnecessary and improper expence. The weight of debt presses ; and procrastination both increases the pressure, and more and more embarrasses the means of relief : and, for this reason, we have thought it incumbent upon us not to defer our Report until we had proceeded further in the investigation of the office of the Auditors of the Imprest ; but to submit to the wisdom of Parliament the regulations that have thus far occurred to us, applicable to the office of the Treasurer of the Navy, to the end that no advantage whatsoever, that can be derived from the execution of the important

portant trust reposed in us by the Legislature, may, by our neglect or delay, be withheld, for one moment, from the public.

T. ANGUISH,	(L. S.)
A. PIGGOTT,	(L. S.)
RICH ^d NEAVE,	(L. S.)
SAM ^l BEACHCROFT,	(L. S.)
GEO. DRUMMOND,	(L. S.)

Office of Accounts,
Surrey Street,
December 20th, 1782.

The APPENDIX to this Report will be published in a few Days.

